

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re:	:	
STEPHANIE BUTLER	:	Chapter 13
	:	
Debtor.	:	Bankruptcy No. 19-13308 [MDC]
	:	

**OBJECTION TO CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN**

The United States of America, on behalf of its agency, the Internal Revenue Service ("the Service"), moves that the debtor's plan be denied confirmation pursuant to 11 U.S.C. §§ 1322(a)(2), 1324, and 1325(a)(5), and Fed. R. Bankr. P. 3015(f) (hereinafter all statutory references are to the Bankruptcy Code unless otherwise stated). In support thereof, the United States alleges:

1. The debtor filed a bankruptcy petition seeking relief under Chapter 13 on or about May 22, 2019.
2. The debtor filed a Chapter 13 plan on or about June 5, 2019.
3. The Internal Revenue Service filed an amended proof of claim on June 27, 2019.
4. The amended proof of claim set forth a secured claim in the amount of \$36,665.00, a priority claim in the amount of \$65,576.29, and an unsecured general claim of \$246,940.69. Exhibit A – IRS Claim 3-2.
5. The debtor's Chapter 13 plan does not provide for the Service's secured claim and underprovides for its unsecured priority claim by \$5,576.29.
6. The Service's secured claim must be fully paid in equal monthly installments over the life of the plan, along with post-confirmation interest in accordance with 11 U.S.C. § 1325(a)(5).

7. The Service's unsecured priority claims must be paid in full pursuant to 11 U.S.C.

§ 1322(a)(2).

8. The debtor has not filed an amended plan to provide for the Service's claims as set forth hereinabove.

9. The plan should not be confirmed because it is not feasible.

WHEREFORE, the United States respectfully requests that confirmation of the debtor's plan be denied.

Respectfully submitted,

WILLIAM M. McSWAIN  
United States Attorney

/s/Richard M. Bernstein  
RICHARD M. BERNSTEIN  
Assistant United States Attorney  
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Richard.Bernstein@usdoj.gov

Dated: October 7, 2019

CERTIFICATE OF SERVICE

I hereby certify that on this date I caused a true and correct copy of the foregoing  
OBJECTION TO CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN to be served  
electronically upon the debtor's counsel, the United States Trustee, and the Chapter 13 trustee on  
October 7, 2019.

/s/ Richard M. Bernstein  
RICHARD M. BERNSTEIN  
Assistant United States Attorney

Dated: October 7, 2019

# EXHIBIT A



# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** STEPHANIE BUTLER  
206 PARKWAY CIRCLE  
BENSALEM, PA 19020

Case Number  
19-13308-MDC

Type of Bankruptcy Case  
CHAPTER 13

Date of Petition  
05/22/2019

Amendment No. 1 to Proof of Claim dated 06/27/2019.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## INTEREST PAYABLE ON SECURED CLAIM(S) PER IRC 6621 & 6622.

### Secured Claims (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XXX-XX-0251	INCOME	12/31/2007	02/07/2011	\$2,862.00	\$2,054.66	\$1,519.92	11/27/2017	Philadelphia Co
XXX-XX-0251	INCOME	12/31/2008	07/11/2011	\$15,277.00	\$9,606.35	\$280.07	10/17/2011	Bucks County
XXX-XX-0251	INCOME	12/31/2008	05/22/2024	\$0.00	\$0.00	\$5,055.00	11/27/2017	Philadelphia Co
							11/01/2011	Bucks County
								Right to Setoff
				\$18,139.00	\$11,661.01	\$6,854.99		
<b>Total Amount of Secured Claims:</b>							<b>\$36,655.00</b>	

### Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0251	INCOME	12/31/2014	03/28/2016	\$12,712.00	\$2,351.84
XXX-XX-0251	INCOME	12/31/2015	09/05/2016	\$13,207.00	\$1,973.78
XXX-XX-0251	EXCISE	12/31/2015	09/12/2016	\$1,565.00	\$204.65
XXX-XX-0251	INCOME	12/31/2016	10/02/2017	\$13,329.00	\$1,392.46
XXX-XX-0251	EXCISE	12/31/2016	10/09/2017	\$1,808.00	\$150.51
XXX-XX-0251	INCOME	12/31/2017	1 Per Records/Debtor	\$7,667.00	\$465.00
XXX-XX-0251	INCOME	12/31/2018	08/19/2019	\$8,697.00	\$53.05
				\$58,985.00	\$6,591.29

**Total Amount of Unsecured Priority Claims: \$65,576.29**

### Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0251	INCOME	12/31/2008	07/11/2011	\$0.00	\$6,601.54
XXX-XX-0251	INCOME	12/31/2009	04/04/2011	\$16,476.00	\$6,484.73
XXX-XX-0251	INCOME	12/31/2009	04/22/2013	\$30,406.00	\$11,967.36

# Proof of Claim for Internal Revenue Taxes



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## Unsecured General Claims (Continued from Page 1)

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-0251	INCOME	12/31/2010	11/07/2011	\$12,528.00	\$4,287.68
XXX-XX-0251	INCOME	12/31/2010	04/22/2013	\$15,737.00	\$5,385.98
XXX-XX-0251	INCOME	12/31/2011	10/08/2012	\$5,994.00	\$1,777.36
XXX-XX-0251	INCOME	12/31/2011	04/22/2013	\$8,265.00	\$2,450.78
XXX-XX-0251	INCOME	12/31/2012	11/11/2013	\$15,602.00	\$4,029.75
XXX-XX-0251	INCOME	12/31/2013	07/14/2014	\$17,033.00	\$3,765.94
				<u>\$122,041.00</u>	<u>\$46,751.12</u>

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$15,942.20

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$62,206.37

**Total Amount of Unsecured General Claims:**

**\$246,940.69**